

Registered Number 05407630

M.A.UPTON ARCHITECTURAL SERVICES LIMITED

Abbreviated Accounts

31 March 2016

Abbreviated Balance Sheet as at 31 March 2016

	Notes	2016 £	2015 £
Fixed assets			
Intangible assets	2	4,000	5,000
Tangible assets	3	1,457	2,188
		<u>5,457</u>	<u>7,188</u>
Current assets			
Debtors		4,330	3,000
Cash at bank and in hand		4,150	1,876
		<u>8,480</u>	<u>4,876</u>
Creditors: amounts falling due within one year		<u>(7,599)</u>	<u>(7,972)</u>
Net current assets (liabilities)		<u>881</u>	<u>(3,096)</u>
Total assets less current liabilities		<u>6,338</u>	<u>4,092</u>
Provisions for liabilities		<u>(292)</u>	<u>(438)</u>
Total net assets (liabilities)		<u>6,046</u>	<u>3,654</u>
Capital and reserves			
Called up share capital	4	100	100
Profit and loss account		5,946	3,554
Shareholders' funds		<u>6,046</u>	<u>3,654</u>

- For the year ending 31 March 2016 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 31 May 2016

And signed on their behalf by:

M.A.UPTON, Director

Notes to the Abbreviated Accounts for the period ended 31 March 2016**1 Accounting Policies****Basis of measurement and preparation of accounts**

The financial statements are prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Turnover policy

Turnover represents the value, net of value added tax and discounts, of work carried out in respect of services provided to customers.

Tangible assets depreciation policy

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment - 20% reducing balance basis

Intangible assets amortisation policy

Goodwill is capitalised, classified as an asset on the balance sheet and amortised on a straight line basis over its useful economic life. It has been decided, that with effect from the year ended 31 March 2015, it would be appropriate to write off the remaining goodwill over 5 years on a straight line basis.

Other accounting policies**Deferred taxation**

Full provision is made for deferred taxation resulting from timing differences between the recognition of gains and losses in the accounts and their recognition for tax purposes. Deferred taxation is calculated on an un-discounted basis at the tax rates which are expected to apply in the periods when the timing differences will reverse.

2 Intangible fixed assets

	£
Cost	
At 1 April 2015	15,000
Additions	-
Disposals	-
Revaluations	-
Transfers	-
At 31 March 2016	<u>15,000</u>
Amortisation	
At 1 April 2015	10,000
Charge for the year	1,000
On disposals	-
At 31 March 2016	<u>11,000</u>
Net book values	

At 31 March 2016	<u>4,000</u>
At 31 March 2015	<u>5,000</u>

3 Tangible fixed assets

	£
Cost	
At 1 April 2015	10,950
Additions	-
Disposals	(1,793)
Revaluations	-
Transfers	-
At 31 March 2016	<u>9,157</u>
Depreciation	
At 1 April 2015	8,762
Charge for the year	437
On disposals	(1,499)
At 31 March 2016	<u>7,700</u>
Net book values	
At 31 March 2016	<u>1,457</u>
At 31 March 2015	<u>2,188</u>

4 Called Up Share Capital

Allotted, called up and fully paid:

	<i>2016</i>	<i>2015</i>
	£	£
100 Ordinary shares of £1 each	100	100

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